

FEDERAL COMMUNICATIONS COMMISSION DOCKET FILE COPY ORIGINAL
Washington, D. C. 20554

NOV 17 1996

OFFICE OF
MANAGING DIRECTOR

86-285

Ms. Carol J. West
Secretary
Blue Mountain Translator District
P.O. Box 901
La Grande, OR 97850

Re: Request for Determination of Exempt
Status

Dear Ms. West:

This is in response to your request for a determination that the Blue Mountain Translator District is exempt from the regulatory fees. You assert that the licensee is a non-profit, tax exempt organization and that the Television District is a government entity. In support of your request, you submitted a copy of the Court Order forming the Translator District as a municipal corporation.

The Court Order establishes that the District is a non-profit, tax exempt, municipal corporation. The regulatory fees for the District are waived. The waiver shall remain in effect, and further waiver requests will not be required, unless there is a change in the ownership or financing of your translator service.

If you have any questions concerning these matters, please call the Chief, Fee Section, at (202) 418-1995.

Sincerely,


Mark Reger
Chief Financial Officer

000000 BCB-98-074

BLUE MOUNTAIN TRANSLATOR DISTRICT

P.O. Box 901 La Grande, Oregon 97850

August 14, 1998

Federal Communications Commission
FAX: 202-418-2843
ATTEN: Abiola Idris

Post-It® Fax Note	7671	Date	8-17-98	# of pages	8
To	FCC	From	CAROL		
Co./Dept.	ATTN: Abiola	Co.	BMTD		
Phone #	—	Phone #	541-963-7347		
Fax #	202-418-2843	Fax #	541-963-0196		

Re: Blue Mountain Translator District (Non-Profit, Tax Exempt Organization) - Exempt Status

The Blue Mountain Translator District is a non-profit, tax exempt organization. The District is a government entity under the State of Oregon.

Enclosed is a copy of the Court Order (dated November 1978) forming the Blue Mountain Translator District. Also enclosed is a copy of the tax law for governmental units for tax exemption.

The following list of call signs are listed under the District:

K60DL	K33EY	K20EY	K29DU	K36DP	K32DE
K46AM	K50CI	K66BO	K64BB	K62BK	K44AJ
K43CP	K45CI	K46CU	K47DD	K58AY	K34DI
K39ES	K43FH	K26FE	K39ET	K38AH	K40AJ
K41CP	K42AI	K50FD	K56BE	K68AH	K46CU
K52DU	K54DR	K52DT	K54BK		

Please check your records regarding the exempt status of the Blue Mountain Translator District. If nothing is on file, will the enclosed papers be sufficient for exempt status?

Please contact me at 541-963-7347.

Sincerely,

Carol J. West

CAROL J. WEST
Secretary, Blue Mountain Translator District
P.O. Box 901, La Grande, OR 97850

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IN THE COUNTY COURT OF THE STATE OF OREGON
FOR THE COUNTY OF BAKER

IN THE MATTER OF)
)
THE BLUE MOUNTAIN) O R D E R
TRANSLATOR DISTRICT)
FORMATION - - - - -)

THIS MATTER coming on regularly and it appearing to the
County Court of Baker County that it is the principal county
with respect to the formation of a proposed district, and it
further appearing that pursuant to an election held on the 7th
day of November, 1978, and the special ballot placed therein
that a majority of the votes cast in said election with regard
to said district were in favor of formation of the district,
and the Court being fully advised in the premises,

NOW, THEREFORE, it is hereby ORDERED as follows:

1. That the Blue Mountain Translator District is hereby
declared created and shall hereafter be known by said name of
the Blue Mountain Translator District and shall be considered
a municipal corporation. It shall have perpetual succession
and by such name shall exercise and carry out the corporate
powers conferred by statute.

2. The purpose of the District shall be to acquire or
construct and operate translator TV stations on Mt. Fanny,
near Cove, Oregon, and on Beaver Mountain approximately 13 miles
south of Baker, Oregon, and to supply a TV signal to the
areas of Baker County and Union County included in the District.

3. The boundaries of the district shall be as set forth
in Exhibit "A", attached hereto and by this reference incorporated

1 herein, until such time as they may be amended pursuant to
2 statute.

3 DATED this 21st day of November, 1978.

4 BAKER COUNTY COURT:

5 By:

6 *Dennis L. Fuller*
County Judge

7 *George V. Nicolescu*
County Commissioner

8 *Fred W. Ringed*
County Commissioner
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EXHIBIT "A"

The territory to be included in the district includes that property lying within the boundaries of Baker County and Union County as described herein;

Beginning at a point where the section line between Section 28 and 29 T6S, R 38 EWM, is intersected by the boundary between Union and Baker Counties; thence South along the section line between said Sections 28 and 29 and a projection thereof to the Southwest corner of Section 28, Township 8 South, Range 38 EWM; thence East along said section line and a projection thereof to the Southwest corner of Section 26, Township 8 South, Range 38 EWM; thence South to the Southwest corner of Section 35, Township 8 South, Range 38 EWM; thence East to the Southwest corner of Section 36, Township 8 South, Range 38 EWM; thence South to the Southwest corner of Section 1, Township 9 South, Range 38 EWM; thence East to the Southwest corner of Section 9 South, Range 39 EWM; thence South to the Southwest corner of Section 17, Township 9 South, Range 39 EWM; thence East to the Southeast corner of said Section 17; thence South to the Southwest corner of Section 9, Township 11 South, Range 39 EWM; thence East to the Southeast corner of Section 7, Township 11 South, Range 41 EWM; thence North to the Southeast corner of Section 31, Township 7 South, Range 41 EWM; thence West to the Southwest corner of Section 36, Township 7 South, Range 40 EWM; thence North to the Southwest corner of Section 25, Township 7 South, Range 40 EWM; thence West to the Southwest corner of Section 26, Township 7 South, Range 40 EWM; thence North to the Southwest corner of Section 14, Township 7 South, Range 40 EWM; thence West to the Southwest corner of Section 15, Township 7 South, Range 40 EWM; thence North to the Southwest corner of Section 34, Township 6 South, Range 40 EWM; thence West to the Southwest corner of Section 33, Township 6 South, Range 40 EWM; thence North to the Southwest corner of Section 16, Township 6 South, Range 40 EWM; thence West to the Southwest corner of Section 17, Township 6 South, Range 40 EWM; thence North to the boundary line between Baker and Union Counties; thence westerly along the boundary line between Union and Baker Counties to the point of beginning, all situate in Baker County, Oregon; and

Commencing at the Northwest corner of Section 6, Township 5 South, Range 37 EWM, running thence East to the Northeast corner of Section 3, Township 5 South, Range 39 EWM, South to the Southeast corner of Section 34, same Township and Range, East to the Northeast corner of Section 1,

Township 6 South, Range 39, thence South to the South county boundary line; thence westerly on said boundary line to where it intersects the range line common to 36 E and 37 E; thence north on said range line to the point of beginning, all situate in Union County, Oregon.

K. Governmental Units

Section 170(b)(1)(A)(v) which is a cross-reference to Section 170(c)(1) permits a state, a possession of the United States, or any political subdivision of any of these, or the United States or the District of Columbia to qualify as a public charity under Section 170(b)(1)(A). An unincorporated intergovernmental cooperative organization created to formulate, develop, administer, and fund programs on behalf of member school districts was held not to qualify as a political subdivision, because it could not exercise any sovereign powers. Nor was it a governmental unit.¹⁰⁷ Indian tribal governments are treated as states for purposes of the private foundation provisions.¹⁰⁸

¹⁰⁷ *Texas Learning Technology Group v. Comr.*, 96 T.C. 686 (1991), *aff'd*, 92-1 USTC ¶9224 (5th Cir. 1992).

¹⁰⁸ Section 7871(a)(7)(B).

(B) payment of such contribution is made after the close of such taxable year and on or before the 15th day of the third month following the close of such taxable year.

then the taxpayer may elect to treat such contribution as paid during such taxable year. The election may be made only at the time of the filing of the return for such taxable year, and shall be signified in such manner as the Secretary shall by regulations prescribe.

(3) FUTURE INTERESTS IN TANGIBLE PERSONAL PROPERTY.—For purposes of this section, payment of a charitable contribution which consists of a future interest in tangible personal property shall be treated as made only when all intervening interests in, and rights to the actual possession or enjoyment of, the property have expired or are held by persons other than the taxpayer or those standing in a relationship to the taxpayer described in section 267(b) or 707(b). For purposes of the preceding sentence, a fixture which is intended to be severed from the real property shall be treated as tangible personal property.

(b) PERCENTAGE LIMITATIONS.—

(1) INDIVIDUALS.—In the case of an individual, the deduction provided in subsection (a) shall be limited as provided in the succeeding subparagraphs.

(A) GENERAL RULE.—Any charitable contribution to—

(i) a church or a convention or association of churches,

(ii) an educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on,

(iii) an organization the principal purpose or functions of which are the providing of medical or hospital care or medical education or medical research, if the organization is a hospital, or if the organization is a medical research organization directly engaged in the continuous active conduct of medical research in conjunction with a hospital, and during the calendar year in which the contribution is made such organization is committed to spend such contributions for such research before January 1 of the fifth calendar year which begins after the date such contribution is made,

(iv) an organization which normally receives a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a)) from the United States or any State or political subdivision thereof or from direct or indirect contributions from the general public, and which is organized and operated exclusively to receive, hold, invest, and administer property and to make expenditures to or for the benefit of a college or university which is an organization referred to in clause (ii) of this subparagraph and which is an agency or instrumentality of a State or political subdivision thereof, or which is owned or operated by a State or political subdivision thereof or by an agency or instrumentality of one or more States or political subdivisions,

(v) a governmental unit referred to in subsection (c)(1),

(vi) an organization referred to in subsection (c)(2) which normally receives a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a)) from a governmental unit referred to in subsection (c)(1) or from direct or indirect contributions from the general public,

(vii) a private foundation described in subparagraph (E), or

(viii) an organization described in section 509(a)(2) or (3).

shall be allowed to the extent that the aggregate of such contributions does not exceed 50 percent of the taxpayer's contribution base for the taxable year.

(B) OTHER CONTRIBUTIONS.—Any charitable contribution other than a charitable contribution to which subparagraph (A) applies shall be allowed to the extent that the aggregate of such contributions does not exceed the lesser of—

86 Code

Note to file:

This case is submitted to OGC for a ruling as to the applicability of the court order documents regarding fee exemption.

Tom Putnam
8/19/98